This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1-50. **Cancelled**

51. **(Currently Amended)** A communications headset comprising:

a first housing for a first ear, the first housing comprising a first speaker driver;

a second housing for a second ear, the second housing comprising a second speaker driver;

a first nozzle for insertion into the first ear canal, the first nozzle coupled to the first housing;

a second nozzle for insertion into the second ear canal, the second nozzle coupled to the second housing;

a first acoustically isolating ear piece coupled to the first nozzle, the first ear piece and the first housing providing at least 15 dB of acoustic isolation from ambient sound over the range of audible frequencies;

a second acoustically isolating ear piece coupled to the second nozzle, the second ear piece and the second housing providing at least 15 dB of acoustic isolation from ambient sound over the range of audible frequencies; ~~and~~

a microphone; and

a lateralization means for manipulating a first signal to the first speaker driver and a second signal to the second speaker driver to create a sensation that sound is coming from one direction more than from another direction.

52. **(Previously Presented)** A communications headset as in claim 51 wherein the lateralization means comprises at least one of the following steps: manipulation of a level difference, manipulation of a phase difference and manipulation of an intraural time difference.

53-55. **Cancelled**

56. **(New)** The communications headset of claim 51, wherein the first acoustically isolating ear piece is conformable within the first ear canal.

57. **(New)** The communications headset of claim 51, further comprising:

a boom assembly extending from the first housing, wherein the microphone is coupled to the boom assembly.

58. **(New)** The communications headset of claim 57, wherein the boom assembly comprises a rigid boom guide and a flexible boom.

59. **(New)** The communications headset of claim 57, wherein the longitudinal direction of the boom assembly defines a first axis and the longitudinal direction of the first nozzle defines a second axis, and wherein the first axis and the second axis intersect and define an angle in a first plane.

60. **(New)** The communications headset of claim 51 further comprising a cable extending from the first housing, the cable providing the first signal to the first speaker driver and an output signal from the microphone.

61. **(New)** The communications headset of claim 60, wherein the microphone is coupled to the cable.

62. **(New)** The communications headset of claim 60, wherein the cable cooperates with the first ear piece to support the communications headset on the user.

63. **(New)** The communications headset of claim 51, wherein the microphone is directional.

64. **(New)** The communications headset of claim 63, wherein the microphone is selected from the group consisting of cardioid microphones, bi-directional microphones, and hypercardioid microphones.

65. **(New)** The communications headset of claim 51, wherein at least some ambient sound is electronically transmitted to the first speaker driver.

66. **(New)** The communications headset of claim 51, the lateralization means comprising a step of manipulating a level difference between the first signal and the second signal.

67. **(New)** The communications headset of claim 51, the lateralization means comprising a step of manipulating a phase difference between the first signal and the second signal.

68. **(New)** The communications headset of claim 51, the lateralization means comprising a step of manipulating an intraural time difference between the first signal and the second signal.

69. **(New)** A communications headset comprising:

a first housing for a first ear, the first housing comprising a first speaker driver;

a second housing for a second ear, the second housing comprising a second speaker driver;

a first nozzle for insertion into the first ear canal, the first nozzle coupled to the first housing;

a second nozzle for insertion into the second ear canal, the second nozzle coupled to the second housing;

a first acoustically isolating ear piece coupled to the first nozzle;

a second acoustically isolating ear piece coupled to the second nozzle;

a microphone; and

a lateralization circuit configured to manipulate a first signal to the first speaker driver and a second signal to the second speaker driver to create a sensation that sound is coming from one direction more than from another direction.

70. **(New)** The communications headset of claim 69, wherein the lateralization circuit manipulates a level difference between the first signal and the second signal.

71. **(New)** The communications headset of claim 69, wherein the lateralization circuit manipulates a phase difference between the first signal and the second signal.

72. **(New)** The communications headset of claim 69, wherein the lateralization circuit manipulates an intraural time difference between the first signal and the second signal.

73. **(New)** The communications headset of claim 69, wherein the first acoustically isolating ear piece is conformable within the first ear canal.

74. **(New)** The communications headset of claim 69, further comprising:

a boom assembly extending from the first housing, wherein the microphone is coupled to the boom assembly.

75. **(New)** The communications of claim 74, wherein the boom assembly comprises a rigid boom guide and a flexible boom.

76. **(New)** The communications headset of claim 69 further comprising a cable extending from the first housing, the cable providing an input signal to the first speaker driver and an output signal from the microphone.

77. **(New)** The communications headset of claim 76, wherein the microphone is coupled to the cable.

78. **(New)** The communications headset of claim 76, wherein the cable cooperates with the first ear piece to support the communications headset on the user.

79. **(New)** The communications headset of claim 69, wherein the microphone is directional.

80. **(New)** The communications headset of claim 79, wherein the microphone is selected from the group consisting of cardioid microphones, bi-directional microphones, and hypercardioid microphones.

81. **(New)** The communications headset of claim 69, wherein at least some ambient sound is electronically transmitted to the first speaker driver.

82. **(New)** The communications headset of claim 69, wherein the first ear piece and the first housing provides at least 15 dB of acoustic isolation from ambient sound over the range of audible frequencies.

83. **(New)** The communications headset of claim 60, the cable further providing the second signal to the second speaker driver.

84. **(New)** The communications headset of claim 65, wherein the at least some ambient sound is received or detected at the microphone.

85. **(New)** The communications headset of claim 81, wherein the at least some ambient sound is received or detected at the microphone.